

Families with Stay-At-Home Moms Pay 5-times More Taxes in This Nation

U.S. taxpayers are familiar with marriage penalty, but it is not merely a problem facing American families. In the Netherlands, a family with a stay-at-home mother could pay more than 560 percent more in taxes than an identical family making the exact same income.

Ironically, the Dutch tax code treats families with equal incomes in vastly disparate ways in the name of equality, [explains](#) Arnold Huijgen, Ph.D., in a [new essay](#) for [Religion & Liberty Transatlantic](#).

This bizarre state of affairs has come about thanks to the progressive income tax system. If one spouse earns as much at one full-time job as both partners would earn working [part-time jobs](#), the state imposes a greater burden than if both parents worked outside the home (with each earning, and producing, less). This financial disincentive punishes women who choose to stay at home to raise their children and may, in part, contribute to the plunging Dutch birth rate.

Such self-defeating social engineering remains widespread in the EU. A 2009 [study](#) of 15 European nations found “substantial marriage penalties in most countries,” after taking into account both taxes and wealth transfer policies. The penalties “are almost everywhere considerably higher when the couple has children, often more than twice as high,” the study found.

Yet as Huijgen notes, the tax code is not merely bad policy; it fails to reflect the realities of human nature. Huijgen [writes](#):

“At the very heart of this tax policy lies the conviction that human beings are essentially individuals. The tax system embodies the notion that we should only regard people as atomized units, not as persons living together in families and social structures. This defies the obvious fact that humans always enter this world in a network of relationships, with their mother and father, brothers and sisters, neighbors and fellow citizens, in a specific context of time, place, and community. Without these relationships, no

individual could ever truly become a person, since the people who surround us teach us our language and instill in us our culture, patriotism, and sense of duty. Because they are best suited to raising their own children, and assuring those children grow into well-balanced grown-ups, stay-at-home mothers should be cherished, rather than punished, even from an economic perspective."

According to [Roger Scruton](#) in his [new book, *On Human Nature*](#), it is precisely these unchosen obligations – these I-Thou relationships in various contexts – that make us [truly human](#). The tax code, in Holland or elsewhere, should not undermine such fundamental institutions as the traditional family, Huijgen [writes](#).

You can [read his full, informative essay here](#).

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